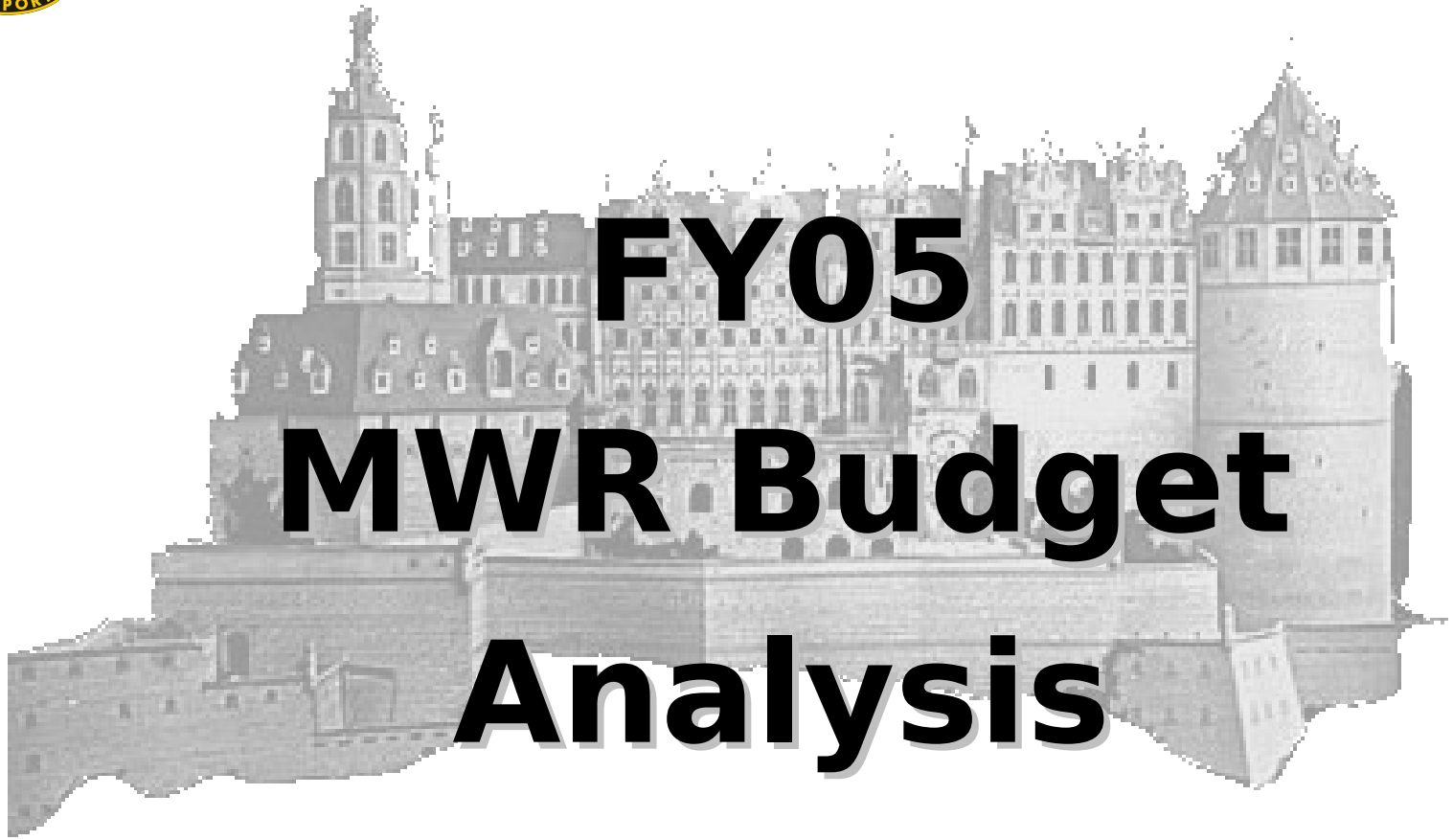
INSTALLATION MANAGEMENT AGENCY, EUROPE REGION



FY05 MWR Budget Analysis

Lobo Fortmeyer
MWRD-FMG

Budget
Technical Master Checklist

FY05	FY04	COMPARISON	Comments
GENERAL			
NIBD (USE AOB SUMMARY or DETAIL)			
NET REVENUE (NR) (Total Revenue minus 508) (USE AOB SUMMARY or DETAIL)			
AOB - NIBD TO NR (USE AOB SUMMARY or DETAIL)			
TECHNICAL		**GUIDANCE**	
ARM profit (GLAC 524) per Guidance (USE AOB SUMMARY or DETAIL)			
ASD per Guidance (GLAC 545) (USE AOB SUMMARY or DETAIL)			
Telephone per Guidance (GLAC 549) (USE AOB SUMMARY or DETAIL)			
GLAC 524, 545, & 549 only in Program RP (USE WORKSHEET)			
GL - All revenue in GL in GLAC 508 & 526(USE WORKSHEET)			
GL - All GLAC 508 & 526 IN DC GL (USE WORKSHEET)			Unfunded
GL - No Activity has positive NIBD in DC GL (USE WORKSHEET)			
7D - All revenue in DC 7D in GLAC 809 (USE WORKSHEET)			
7D - All food subsidy revenue GLAC 809 in DC 7D (USE WORKSHEET)			
Advertising Income (GLAC 557) only in Program RU (USE WORKSHEET)			
No Concessionaire revenue (GLAC 502) in Food Departments (USE WORKSHEET)			
Sales vs COGS (If activity has one it must have both) (USE WORKSHEET)			
No Labor in Program RP (USE AOB SUMM BY PROG CAT)			
STANDARDS (INFORMATION ONLY - APPLIED AT THE REGION LEVEL)			
CAT A less Unit Funds - Break Even (USE AOB SUMM BY PROG CAT)			
CAT B Minus CDS - Break Even (USE AOB SUMM BY PROG CAT)			
CDS - Break Even (USE AOB SUMM BY PROG CAT) LG,PC,PD,PE,PG,PK,PL,QL			
CLUBS (KG) - 8% NIBD to NR (USE WORKSHEET)			
Bowling >12 Lanes - 19% NIBD to NR (USE WORKSHEET)			
Golf Operations - 19% NIBD to NR (USE WORKSHEET)			

NOTE: Although the approved budget is the standard at the ASG and below, it is noted for information only whether the category meets the DA standards in the aggregate. Activities that are budgeted for a loss or below the standard are also noted, again for information only. The only items requiring correction are in **BOLD RED.**

Historical Comparison

Total Cat A

	CY BUD	NEW BUD	DELTA	PERCENT	CY BUD VARIANCE	
					$ VAR	% VAR
TOTAL	2,802,037	2,550,265	(251,772)	-9.0%	(412,832)	-14.7%
CAT A						
HA	(5,441)	(5,441)	0	0.0%	190	3.5%
HB	9,980	9,950	(30)	-0.3%	(10,147)	-101.7%
HC	16,800	16,800	0	0.0%	(8,736)	-52.0%
HD	(121,296)	(121,296)	0	0.0%	22,723	18.7%
HH	0	0	0	0.0%	0	0.0%
TOTAL A	(99,957)	(99,987)	(30)	0.0%	4,030	4.0%

Historical Comparison

Total Cat B

CAT B					$ VAR	% VAR
JA	0	0	0	0.0%	0	0.0%
JB	40,845	37,695	(3,150)	-7.7%	(9,284)	-22.7%
JC	66,428	62,586	(3,842)	-5.8%	41,981	63.2%
JD	14,304	4,677	(9,627)	-67.3%	3,767	26.3%
JE	57,611	(1,080)	(58,691)	-101.9%	(11,710)	-20.3%
JF	1,710	1,710	0	0.0%	6,811	398.3%
JG	221,738	162,519	(59,219)	-26.7%	30,862	13.9%
JH	7,607	4,073	(3,534)	-46.5%	5,258	69.1%
JM	0	0	0	0.0%	0	0.0%
JN	0	0	0	0.0%	0	0.0%
JP	0	0	0	0.0%	0	0.0%
JQ	800	800	0	0.0%	(226)	-28.3%
KA	80,841	80,155	(686)	-0.8%	(77,149)	-95.4%
KC	25,008	21,547	(3,461)	-13.8%	(3,831)	-15.3%
KD	0	0	0	0.0%	0	0.0%
PD	0	0	0	0.0%	0	0.0%
PG	9,959	(4,669)	(14,628)	-146.9%	10,674	107.2%
PH	22,257	21,863	(394)	-1.8%	(11,693)	-52.5%
PJ	0	0	0	0.0%	0	0.0%
PL	0	0	0	0.0%	0	0.0%
PM	11,160	7,839	(3,321)	-29.8%	7,091	63.5%
QL	77,668	77,131	(537)	-0.7%	(27,160)	-35.0%
TOTAL B	637,936	476,846	(161,090)	-25.3%	(34,608)	-5.4%

Historical Comparison

Total Cat C

	CY BUD	NEW BUD	DELTA	PERCENT	CY BUD VARIANCE	
CAT C					$ VAR	% VAR
KG	0	0	0	0.0%	0	0.0%
KM	233,042	98,082	(134,960)	-57.9%	(275,543)	-118.2%
LB	190,161	190,161	0	0.0%	(7,094)	-3.7%
LD	0	0	0	0.0%	0	0.0%
LE	346,444	339,982	(6,462)	-1.9%	(72,717)	-21.0%
LF	0	0	0	0.0%	0	0.0%
LH	15,640	(13,759)	(29,399)	-188.0%	(11,984)	-76.6%
LL	57,562	82,549	24,987	43.4%	(69,013)	-119.9%
LQ	283,359	276,971	(6,388)	-2.3%	283,359	100.0%
LR	199,481	199,481	0	0.0%	(17,454)	-8.7%
LS	70,000	70,000	0	0.0%	1,269	1.8%
LV	83,736	83,736	0	0.0%	(539)	-0.6%
LW	188,378	186,016	(2,362)	-1.3%	(804)	-0.4%
TOTAL C	1,667,803	1,513,219	(154,584)	-9.3%	(170,520)	-10.2%

Historical Comparison

Total Cat X & Y

	CY BUD	NEW BUD	DELTA	PERCENT	$ VAR	% VAR
CAT X					CY BUD VARIANCE	
SA	(49,310)	(49,310)	0	0.0%	(6,749)	-13.7%
TA	0	0	0	0.0%	0	0.0%
TQ	0	0	0	0.0%	0	0.0%
TOTAL X	(49,310)	(49,310)	0	0.0%	(6,749)	-13.7%
CAT Y						
RC	(229,663)	(228,283)	1,380	0.6%	(14,216)	-6.2%
RE	(1,232,665)	(1,238,714)	(6,049)	-0.5%	90,558	7.3%
RF	(17,435)	(5,770)	11,665	66.9%	(17,435)	-100.0%
RH	(332,354)	(331,682)	672	0.2%	25,504	7.7%
RI	(509,130)	(472,018)	37,112	7.3%	(29,528)	-5.8%
RJ	(457,920)	(395,022)	62,898	13.7%	61,551	13.4%
RP	4,288,997	4,248,775	(40,222)	-0.9%	(83,700)	-2.0%
RQ	(274,535)	(331,943)	(57,408)	-20.9%	17,643	6.4%
RR	(46,188)	(56,994)	(10,806)	-23.4%	914	2.0%
RS	(114,430)	(89,196)	25,234	22.1%	18,349	16.0%
RU	(429,112)	(389,656)	39,456	9.2%	(7,182)	-1.7%
TOTAL Y	645,565	709,497	63,932	9.9%	62,459	9.7%

MOA Review

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	FUNDED	UNFUNDED	
PC	BUD GL 508	BUD GL 526	BUD GL NIBD	BUD GL TOTAL	MOA - TOTAL	MOA UNFUNDED	MOA FUNDED	G>=A+B	F>=C	DELTA
HA	0	0	0	0	0			YES	YES	0
HB	0	0	0	0	0			YES	YES	0
HC	0	0	0	0	0			YES	YES	0
HH	0	0	0	0	0			YES	YES	0
JA	0	0	0	0	0			YES	YES	0
JB	0	0	0	0	0			YES	YES	0
JC	0	0	0	0	0			YES	YES	0
JD	0	0	0	0	0			YES	YES	0
JE	0	0	0	0	0			YES	YES	0
JF	0	0	0	0	0			YES	YES	0
JG	0	0	0	0	0			YES	YES	0
JH	0	0	0	0	0			YES	YES	0
JM	0	0	0	0	0			YES	YES	0
JN	0	0	0	0	0			YES	YES	0
JP	0	0	0	0	0			YES	YES	0
JQ	0	0	0	0	0			YES	YES	0
KA	0	0	0	0	0			YES	YES	0
KC	0	0	0	0	0			YES	YES	0
KD	0	0	0	0	0			YES	YES	0
KG	0	0	0	0	0			YES	YES	0
KM	0	0	0	0	0			YES	YES	0
LE	0	0	0	0	0			YES	YES	0
PD	0	0	0	0	0			YES	YES	0
PG	0	0	0	0	0			YES	YES	0
PH	0	0	0	0	0			YES	YES	0
PJ	0	0	0	0	0			YES	YES	0
PL	0	0	0	0	0			YES	YES	0
PM	0	0	0	0	0			YES	YES	0
QL	0	0	0	0	0			YES	YES	0
RC	0	0	0	0	0			YES	YES	0
RE*	0	0	0	0	0			YES	YES	0
RF	0	0	0	0	0			YES	YES	0
RH	0	0	0	0	0			YES	YES	0
RI	0	0	0	0	0			YES	YES	0
RJ	0	0	0	0	0			YES	YES	0
RQ	0	0	0	0	0			YES	YES	0
RR	0	0	0	0	0			YES	YES	0
RS	0	0	0	0	0			YES	YES	0
RU	0	0	0	0	0			YES	YES	0
TOT	0	0	0	0	0	0	0	YES	YES	0

*Includes GLAC 650 as negative expense. AOB shows this as unfunded and MOA as funded. If funded, it should be an appropriate expense.

	These amounts must balance for GL Budget & MWRUSA MOA to be correct.					Delta				
	D=E		0	0	Yes	0				
PROBLEMS										
B<>F FUNDED AREA			0	0	Yes	0				
C<>G UNFUNDED AREA			0	0	Yes	0				
	COMMENTS									